

**BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION**

<b>IN THE MATTER OF THE APPLICATION</b>	)	
<b>OF REGAL DIVERSIFIED, INC. DBA</b>	)	<b>CASE NO. GNR-T-03-24</b>
<b>REGAL TELEPHONE COMPANY FOR A</b>	)	
<b>CERTIFICATE OF PUBLIC CONVENIENCE</b>	)	
<b>AND NECESSITY TO PROVIDE LOCAL</b>	)	
<b>EXCHANGE TELECOMMUNICATIONS</b>	)	<b>CERTIFICATE NO. 417</b>
<b>SERVICES.</b>	)	

IT IS HEREBY CERTIFIED that this Certificate of Public Convenience and Necessity, Certificate No. 417, is issued to Regal Diversified, Inc. dba Regal Telephone Company. This Certificate authorizes Regal to provide local telecommunications services within the State of Idaho. The Commission approved Regal's Certificate by Order No. 29365 issued October 23, 2003, and authorized Regal to provide telecommunications services in the State of Idaho. This Certificate is predicated upon and is issued pursuant to the findings of the Commission in Order No. 29365.

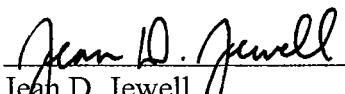
DATED at Boise, Idaho this 30<sup>th</sup> day of October 2003.

  
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PAUL KJELLANDER, PRESIDENT

  
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MARSHA H. SMITH, COMMISSIONER

  
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DENNIS S. HANSEN, COMMISSIONER

ATTEST:

  
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Jean D. Jewell  
Commission Secretary